

# CANADA:

## TRANSPORTATION AND TRAVEL

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- DOMESTIC PASSENGER TRANSPORTATION

Under the GST (Goods and Services Tax), domestic transportation is newly taxable. This includes buses, trains, etc. Only municipal transportation, like the subway system, is exempt.

- U.S./DOMESTIC FLIGHTS

U.S. flights, like domestic flights, are subject to the GST. However, Canadian businesses and registered non-resident importers will get the GST back. If you are not registered, the Canadian government offers tourist rebates. You can recover the GST and some provincial taxes by filling out the forms available in the duty free shops.

- INTERNATIONAL INBOUND/OUTBOUND FREIGHT

International inbound/outbound freight is zero-rated - if it's a direct shipment between Canada and the U.S.